EXHIBIT 13

Merchant & Gould An Intellectual Property Law Firm

3200 IDS Center 80 South Eighth Street Minneapolis, Minnesota 55402-2215 USA TEL 612.332.5300 FAX 612.332.9081 www.merchantgould.com

A Professional Corporation

Direct Contact

612.336.4677 wschultz@merchantgould.com

July 13, 2011

Via Email

Scott L. Robertson Goodwin Procter LLP 901 New York Avenue NW Washington, DC 20001

Re:

ePlus, Inc. v. Lawson Software, Inc.

Case No.: 09-620

Dear Scott:

Enclosed for production by Lawson Software please find five disks containing documents bates numbered as RQC0000001 – RQC0000743.

As discussed with Jennifer Albert and in Dan McDonald's July 6, 2011, letter, the production contains manuals, guides, documents, and media provided to customers regarding the functionality of the RQC product. Four videos provided to customers and several PowerPoint presentations in hard copy form include screen shots and descriptions of the system. Additionally, we have provided user manuals and installation guides related to the RQC product. Manuals to the core procurement products were also provided as they have changed based on Lawson's decommissioning of the RSS product and the introduction of the RQC product. We also provide to you Lawson's written communications to its customers related to the RQC product.

We believe this production is sufficient to illustrate the functionality of the RQC product and the changes made to Lawson's ERP solutions. We will continue to review other documentation and may revisit providing additional documents.

Atlanta Denver Knoxville Madison Minneapolis New York Seattle Washington DC

Scott L. Robertson July 13, 2011 Page 2

In addition, the source code is ready for production. However, as requested in Dan McDonald's letter dated July 6, we await a written agreement from Mr. Patrick Niemeyer. Once we receive that letter, we will provide the source code.

Yours truly,

William D. Schultz

Merchant & Gould An Intellectual Property Law Firm

3200 IDS Center 80 South Eighth Street Minneapolis, Minnesota 55402-2215 USA TEL 612.332.5300 FAX 612.332.9081 www.merchantgould.com

A Professional Corporation

Direct Contact

612.336.4677 wschultz@merchantgould.com

July 14, 2011

Via Email

Michael Strapp Goodwin Procter LLP Exchange Place 53 State Street Boston, MA 02109

Re: ePlus, Inc. v. Lawson Software, Inc.

Case No.: 09-620

Dear Michael:

We are in receipt of the correspondence from Mr. Patrick Niemeyer dated July 13, 2011 agreeing to maintain the confidentiality of Lawson's RQC source code. Based on the agreement of the parties, enclosed herein please find a DVD bearing the production number RQC0000744. The disk contains the RQC source code as well as the source code of other modules used in the operation of the RQC product. This DVD should be maintained as confidential pursuant to the parties' agreements.

Yours truly,

William D. Schultz

Encls.

Atlanta Denver Knoxville Madison Minneapolis New York Seattle Washington DC